

County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration 500 West Temple Street, Room 713, Los Angeles, California 90012 (213) 974-1101 http://ceo.lacounty.gov

February 3, 2009

Board of Supervisors GLORIA MOLINA First District

MARK RIDLEY-THOMAS Second District

ZEV YAROSLAVSKY Third District

DON KNABE Fourth District

MICHAEL D. ANTONOVICH Fifth District

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

Dear Supervisors:

JOINT RESOLUTION BETWEEN THE COUNTY OF LOS ANGELES,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 20,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14,
AND OTHER AFFECTED TAXING ENTITIES
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE
AS A RESULT OF PROPOSED REORGANIZATION OF TERRITORY
(REORGANIZATION NO. 2007-01)
(DETACHMENT FROM COUNTY SANITATION DISTRICT NO. 20 AND
ANNEXATION TO COUNTY SANITATION DISTRICT NO. 14)
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)

SUBJECT

This action is to adopt the Negotiated Tax Exchange Joint Resolution associated with the reorganization of territory from Los Angeles County Sanitation District No. 20 to Los Angeles County Sanitation District No. 14.

IT IS RECOMMENDED THAT YOUR BOARD:

Approve the Joint Resolution between your Board, County Sanitation District Nos. 14 and 20, and other affected taxing entities based on the negotiated exchange of property tax revenue related to proposed Reorganization No. 2007-01 of territory located in the City of Palmdale.

"To Enrich Lives Through Effective And Caring Service"

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PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the affected County Sanitation Districts (Districts) and the respective taxing entities have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed reorganization of territory between District Nos. 14 and 20. The proposed reorganization involves commercial parcels within the City of Palmdale which would be detached from District No. 20 and annexed to District No. 14.

In order for the Local Agency Formation Commission (LAFCO) for the County of Los Angeles to proceed with the required hearings on the proposed reorganization, your Board, as the governing body of the County, must also adopt the attached Joint Resolution.

FISCAL IMPACT/FINANCING

The reorganization of territory will transfer the annual property tax increment from the detached territory from District No. 20 to District No. 14. There will be no impact to the County General Fund.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the affected Districts adopted a resolution and filed applications with LAFCO to initiate proceedings for reorganization of territory between District Nos. 14 and 20.

The proposed reorganization consists of 40 acres of commercial parcels located within the City of Palmdale. The reorganization would allow the affected territory to obtain more efficient off-site sewage disposal services from District No. 14 rather than District No. 20 due to the location of discharging facilities in District No. 14.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The Districts and the other independent taxing

The Honorable Board of Supervisors February 3, 2009 Page 3

entities have adopted the negotiated Joint Resolution for the subject reorganization, as required by Section 99 of the R&T Code. Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearings on the proposed reorganization. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for reorganization.

The Joint Resolution has been approved as to form by County Counsel.

CONCLUSION

At such time as the recommendation is approved by your Board, please return one copy of this letter and one of the original Resolutions to LAFCO, one copy of the letter and a copy of the Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the letter and one copy of the Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,

WILLIAM T FUJIOKA Chief Executive Officer

WF:LS DSP:JST:os

Attachment

c: Auditor-Controller County Counsel JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES ACTING IN BEHALF OF

Los Angeles County General Fund

Los Angeles County Consolidated Fire Protection District

THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICTS NOS. 14 AND 20 OF LOS ANGELES COUNTY, AND THE GOVERNING BODIES OF

Antelope Valley Mosquito & Vector Control District

Antelope Valley Resource Conservation District

City of Palmdale

Antelope Valley-East Kern Water Agency

APPROVING AND ACCEPTING NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM PROPOSAL ENTITLED

"REORGANIZATION NO. 2007-01"

(Detachment from County Sanitation District No. 20 and Annexation to County Sanitation District No. 14)

WHEREAS, pursuant to Section 99 and 99.01 of the Revenue and Taxation Code, prior to the effective date of any jurisdictional change which will result in a special district providing a new service, the governing bodies of all local agencies that receive an apportionment of the property tax from the area must determine the amount of property tax revenues from the annual tax increment to be exchanged between the affected agencies and approve and accept the negotiated exchange of property tax revenues by resolution; and

WHEREAS, the governing bodies of the agencies signatory hereto have made determinations of the amount of property tax revenues from the annual tax increments to be exchanged as a result of the reorganization of territory entitled *Reorganization No. 2007-01*, which includes detachment of said territory from County Sanitation District No. 20, and annexation to County Sanitation District No. 14.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

- 1. The negotiated exchange of property tax revenues resulting from the annexation of territory to County Sanitation District No. 14 in the proposal entitled *Reorganization No. 2007-01* is approved and accepted.
- 2. For each fiscal year commencing on and after July 1, 2008, or after the effective date of this jurisdictional change, whichever is later, the County Auditor shall transfer from County Sanitation District No. 20 the annual tax increment attributable to the land area encompassed within the proposal entitled *Reorganization No. 2007-01* (Tax Rate Area 07329) and transfer said tax increment to County Sanitation District No. 14.

- 3. No additional transfer of property tax revenues shall be made from any other taxing agencies to County Sanitation Districts Nos. 14 and 20 as a result of the proposal entitled *Reorganization No. 2007-01*.
- 4. No transfer of property tax increments from properties within a community redevelopment project which are legally committed to a Community Redevelopment Agency shall be made during the period that such tax increment is legally committed for repayment of the redevelopment project costs.
- 5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was on the <u>320</u> day of <u>FERCATU</u>, 2009, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the Board of Supervisors of the County of Los Angeles

By

Deputy

APPROVED AS TO FORM:

County Counsel

RAYMOND G. FØRTNER, JR.

(SIGNED IN COUNTERPART)

- 3. No additional transfer of property tax revenues shall be made from any other taxing agencies to County Sanitation Districts Nos. 14 and 20 as a result of the proposal entitled *Reorganization* No. 2007-01.
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Conservation District, City of Palmdale, and Antelope Valley-East Kern Water Agency, signatory hereto

COUNTY SANITATION DISTRICT NO. 14

OF LOS ANGELES COUNTY

Chairperson, Board of Directors

ATTEST:

SEP 2 6 2007

Date

COUNTY SANITATION DISTRICT NO. 20 OF LOS ANGELES COUNTY

Chairperson, Board of Directors

ATTEST:

Limberle S. Congth

SEP 2 6 2007

Date

- 3. No additional transfer of property tax revenues shall be made from any other taxing agencies to County Sanitation Districts Nos. 14 and 20 as a result of the proposal entitled *Reorganization* No. 2007-01.
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ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT

SIGNATURE

PRINT NAME AND TITLE

larch 27, 2007

ATTEST:

Ballara Little

Date

- 3. No additional transfer of property tax revenues shall be made from any other taxing agencies to County Sanitation Districts Nos. 14 and 20 as a result of the proposal entitled Reorganization No. 2007-01.
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> ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT

ATTEST:

bia Hilles

March 28, 2007

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CITY OF PALMDALE

SIGNATURE

JAMES C. LEDEORD, JR., MAYOR

PRINT NAME AND TITLE

ATTEST:

Secretary

Data

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ANTELOPE VALLEY-EAST KERN WATER AGENCY

SIGNATURE

PRINT NAME AND TITLE

ATTEST:

Secretary

3-27-07

Date